

**SIKKIM**



**GOVERNMENT**

**GAZETTE**

**EXTRAORDINARY  
PUBLISHED BY AUTHORITY**

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<b>Gangtok</b>	<b>Monday 31<sup>st</sup> December, 2018</b>	<b>No. 716</b>
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**GOVERNMENT OF SIKKIM  
FINANCE, REVENUE AND EXPENDITURE DEPARTMENT  
COMMERCIAL TAXES DIVISION  
GANGTOK**

**No. 73/2018–State Tax**

**Dated: 31<sup>st</sup> December, 2018**

**NOTIFICATION**

In exercise of the powers conferred by sub-section (3) of section 1 read with section 51 of the Sikkim Goods and Services Tax Act, 2017 (9 of 2017), hereafter in this notification referred to as the said Act, the State Government, on the recommendations of the Council, hereby makes the following further amendment in the notification of the Government of Sikkim in the Department of Finance, Revenue & Expenditure No. 50/2018-State Tax dated the 13<sup>th</sup> September, 2018, namely:–

In the said notification, after the second proviso, the following proviso shall be inserted, namely:–

“Provided also that nothing in this notification shall apply to the supply of goods or services or both which takes place between one person to another person specified under clauses (a), (b), (c) and (d) of sub-section (1) of section 51 of the said Act.”.

**Dipa Basnet  
Secretary  
Commercial Taxes Division  
Finance, Revenue & Expenditure Deptt.  
FILE NO.GOS/CTD/2009-2010/16-1C (9) VOL-II**